

**IN THE INCOME TAX APPELLATE TRIBUNAL "G" BENCH, MUMBAI**

BEFORE SHRI MAHAVIR SINGH, VP AND SHRI MANOJ KUMAR AGGARWAL, AM

ITA No. 42/Mum/2019  
(Assessment Year 2015-16)

M/s Shilpa Jewellers Pvt. Ltd. Office No.201,207, 2 <sup>nd</sup> Floor, 29/31, Meena Apartment, Dhanji Street, Zaveru Bazar, Mumbai-400003	Vs.	DCIT Central Circle-4(1), 19 <sup>th</sup> Floor, Air India Building, Nariman Point, Mumbai-400021.
(Appellant)		(Respondent)
PAN No. AABCC1084G		

Appellant by	:	Shri Charmi Shroff, AR
Respondent by	:	Shri T.S. Khalsa, CIT-DR

Date of hearing:	12.01.2021
Date of pronouncement:	12.01.2021

**ORDER**

**PER MAHAVIR SINGH, VP:**

This appeal by assessee is arising out of the order of Commissioner of Income Tax (Appeals)-52, Mumbai [in short CIT(A)] in Appeal No. CIT (A)-52/IT-578/DC-CC-4(1)/2016-17 vide order dated 31.10.2018. The assessment was framed by Deputy Commissioner of Income Tax, Central Circle-4(1), Mumbai (in short DCIT) under section 143(3) of the Income-Tax Act, 1961 (hereinafter 'the Act') for the Assessment Year 2015-16 vide his order dated 30.12.2016.

2. At the outset, the Id. counsel for the assessee, Charmi Shroff filed an adjournment petition stating that the assessee has filed Form No. 1 & 2 before the designated authority under Vivad se Vishwas Scheme and qua this assessee has made a mention in adjournment petition dated 11.01.2020. The same reads as under:

The above matter is listed for hearing on 12.01.2021 before the Hon'ble 'G' bench. We would like to inform you that your appellant for the above-mentioned year has opted for 'Vivad se Vishwas' scheme and awaiting the confirmation from the department.

3. When this facts were confronted to Id. CIT-DR, he stated that the Tribunal can take decision.

4. In view of the above, after hearing both the sides and going through the facts, we dismiss this appeal as withdrawn, subject to assessee's right for revival of the appeal in case due to some unforeseen reasons, the matter is not settled under the Vivad se Vishwas scheme. The assessee is at liberty to approach the Tribunal for restoration of his appeal in that event. This issue is settled by Hon'ble Madras High Court in the case of M/s Nannusamy Mohan (HUF) vs. ACIT (TCA No. 372 of 2920, order dated 16.10.2020) wherein on identical circumstances, the assessee's appeal was dismissed as withdrawn. Respectfully following the Hon'ble Madras High Court in the case of M/s Nannusamy Mohan (HUF) vs. ACIT (supra), we dismissed the appeal of the assessee as withdrawn.

5. **In the result, the appeal of the assessee is dismissed as withdrawn.**

Order pronounced in the open court on 12.01.2021

Sd/-

MANOJ KUMAR AGGARWAL  
(ACCOUNTANT MEMBER)

Mumbai, Dated: 12.01.2021

SK.PS

Sd/-

(MAHAVIR SINGH)  
(VICE PRESIDENT)

**Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant



2. प्रत्यर्थी/ The Respondent.
3. आयकरआयुक्त (अपेक्षित)/ The CIT(A)
4. आयकरआयुक्त/ CIT
5. विभागाध्यक्षप्रतिनिधिआयकर ,अपेक्षितअधिकरणमुंबई ,/  
DR, ITAT, Mumbai
6. गार्डफाईल /Guard file.

BY ORDER,

(Asstt.Registrar)  
**ITAT, Mumbai**